

IN THE UNITED STATES DISTRICT COURT FOR THE
DISTRICT OF UTAH

UNITED STATES OF AMERICA,)	
)	
Plaintiff,)	
)	
v.)	Case 2:13-cv-0999-RJS-PMW
)	
SERGIO FERNANDO SOSA and)	
SERGIO CENTRO LATINO)	
)	
Defendants)	

UNITED STATES OF AMERICA,)	
)	
Plaintiff,)	
)	
v.)	Case 2:16-cv-0352-RJS-PMW
)	(Consolidated)
DAVID H. SOSA; CINTHIA T. C.)	
GALEANO; ALMA ROSE GODINEZ;)	
and SERGIO CENTRO LATINO,)	
)	
Defendants)	

**ORDER AND JUDGMENT OF PERMANENT INJUNCTION AGAINST DEFENDANTS
SERGIO F. SOSA, DAVID H. SOSA, AND SERGIO CENTRO LATINO**

Judgment in favor of Plaintiff United States of America. Having received a Stipulation for Entry of Order and Judgment of Permanent Injunction against Defendants Sergio F. Sosa, David H. Sosa, and Sergio Centro Latino, and for good cause appearing, the court enters this Order and Judgment in accordance with the terms of the parties' agreement.

IT IS HEREBY ORDERED that Defendants, and all those in active concert or participation with them, are permanently enjoined from:

1. Engaging in conduct subject to penalty under 26 U.S.C. §§ 6694 or 6695, such as preparing or assisting in preparing federal tax returns that Defendants know or reasonably should know would result in an understatement of tax liability or the overstatement of federal tax refund(s);

2. Engaging in conduct subject to penalty under 26 U.S.C. §§ 6700 or 6701, such as assisting in, procuring, or advising with respect to the preparation of any portion of a return, affidavit, claim, or other document, when knowing or having reason to believe that the relevant portion will be used in connection with a material matter arising under the internal revenue laws, and knowing that the relevant portion would result in the understatement of another person's tax liability; and

3. Engaging in any other conduct that interferes with the proper administration and enforcement of the internal revenue laws.

IT IS FURTHER ORDERED that the United States is entitled to conduct post-judgment discovery to monitor Defendants' compliance with the terms of this Order and Judgment of Permanent Injunction.

IT IS FURTHER ORDERED that the court retains jurisdiction over Defendants and over this action to ensure compliance with this Order and Judgment of Permanent Injunction.

The clerk of court is directed to close this case.

SO ORDERED this 17th day of May, 2019.



ROBERT J. SHELBY
United States Chief District Judge